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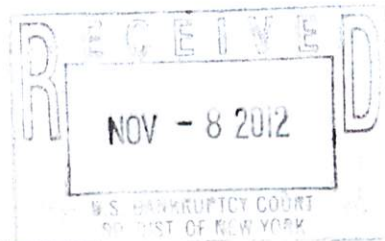
WILLIAM C. GEBHARDT  
1884-1929  
W. READING GEBHARDT  
1919-1980  
PHILIP R. GEBHARDT  
1924-1986  
E. HERBERT KIEFER  
1933-1988

- + ALSO MEMBER OF MA BAR
- ALSO MEMBER OF MN BAR
- ALSO MEMBER OF PA BAR
- ▲ ALSO MEMBER OF  
NY AND PA BARS
- ▼ ALSO MEMBER OF NY BAR
- ★ CERTIFIED BY THE SUPREME  
COURT OF NJ AS A  
MATRIMONIAL LAW ATTORNEY
- ✧ CERTIFIED BY THE SUPREME  
COURT OF NJ AS A  
CIVIL TRIAL ATTORNEY

REPLY TO CLINTON, NJ

November 1, 2012

The Honorable Martin Glen  
United States Bankruptcy Court  
Southern District of New York  
1 Bowling Green, Ste 534  
New York, New York 10004



Re: Residential Capital LLC, et al, Debtors  
Chapter 11  
Case No.12-12020 (MG) Jointly Administered

Dear Judge Glen,

We are the municipal attorneys for Lebanon Township in Hunterdon County, New Jersey. We received notice of the above listed case. However, we cannot identify the property that is the subject of this bankruptcy.

Under New Jersey law, Lebanon Township has a priority lien against any property located within the Township for unpaid property taxes, which we wish to assert. However, because there is no identification of the property that is involved in the above captioned bankruptcy, we cannot determine if Residential Capital LLC owes any unpaid taxes to the Township and cannot evaluate the Township's potential claim and/or take steps to protect Lebanon's interests.

We request that the Court order the appropriate parties to give the Township proper notice including identifying any Township properties as well as the nature of claim.

Very truly yours,

JUDITH A. KOPEN

JK/pk

Cc

Epiq Bankruptcy Solutions

Mayor & Committee

Mary Hyland, Tax Collector

s:\Lebanon Twp 2012 General\CORR\ltr US Bankruptcy Ct re Residential Capital LLC121101.doc